

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Gary Community School Corp (4690)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$91,354	\$131,875	n/a	44%
	11100 Elementary	\$18,939,674	\$27,145,515	\$25,346,403	34%	-7%
	11200 Middle/Junior High	\$8,480,835	\$6,065,066	\$5,785,346	-32%	-5%
	11300 High School	\$11,919,913	\$13,531,726	\$13,991,499	17%	3%
	11410 Agriculture A	\$37,931	\$0	\$0	-100%	n/a
	11430 Distributive Education	\$233,596	\$196,295	\$121,370	-48%	-38%
	11440 Health Occupations	\$97,214	\$119,996	\$115,555	19%	-4%
	11450 Consumer and Homemaking	\$492,280	\$181,494	\$191,383	-61%	5%
	11460 Occupational Home Economics	\$37,072	\$36,179	\$31,805	-14%	-12%
	11470 Business Education	\$188,195	\$69,832	\$64,807	-66%	-7%
	11480 Industrial Education A	\$626,661	\$657,440	\$637,557	2%	-3%
	11510 Cooperative Education	\$141,270	\$22,648	\$5,921	-96%	-74%
	11590 Other Vocational Education Programs	\$879,773	\$743,681	\$947,232	8%	27%
	11910 Competency Testing	\$46,788	\$0	\$0	-100%	n/a
	11920 Project 4R	\$154,703	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$3,453,922	\$0	\$0	-100%	n/a
	12150 High Ability Students	\$0	\$64,975	\$137,076	n/a	111%
	12210 Mild Mental Handicap	\$2,754,885	\$3,318,451	\$3,062,898	11%	-8%
	12220 Moderate Mental Handicap	\$858,430	\$1,647,557	\$1,392,754	62%	-15%
	12230 Mental Handicap	\$133,650	\$259,061	\$424,446	218%	64%
	12310 Orthopedic Impairment	\$237,051	\$3,163,695	\$2,505,615	> 500%	-21%
	12320 Multiple Handicap	\$200,706	\$63,056	\$34,034	-83%	-46%
	12330 Visual Impairment	\$288,513	\$266,958	\$265,937	-8%	0%
	12340 Hearing Impairment	\$154,849	\$183,995	\$195,388	26%	6%
	12350 Homebound	\$289,837	\$300,610	\$379,873	31%	26%
	12410 Emotional Handicap - Full Time	\$1,267,449	\$2,280,839	\$2,115,038	67%	-7%
	12510 Communication Disorder	\$602,215	\$731,800	\$688,595	14%	-6%
	12520 Compensatory	\$8,711,082	\$340,693	\$311,721	-96%	-9%
	12610 Learning Disability - Full Time	\$1,273,205	\$1,236,128	\$1,016,649	-20%	-18%
	12620 Learning Disability - All Others	\$0	\$1,022,323	\$969,295	n/a	-5%
	12900 Other Special Programs	\$3,947,771	\$1,268,830	\$1,383,699	-65%	9%
	13100 Adult Basic Education	\$426,699	\$515,299	\$567,449	33%	10%
	13200 Advanced Adult Education	\$634,724	\$573,363	\$515,806	-19%	-10%
	13300 Occupational Programs	\$103,448	\$159,527	\$164,639	59%	3%
	13900 Other Adult/Continuing Ed Programs	\$223,220	\$0	\$0	-100%	n/a
	14100 Elementary	\$5,207	\$51,853	\$58,918	> 500%	14%
	14200 Middle/Junior High	\$37,909	\$0	\$0	-100%	n/a
	14300 High School	\$142,305	\$209,467	\$287,170	102%	37%
	15100 Non-Credit Enrichment Programs	\$0	\$0	\$0	n/a	n/a
	16100 Remediation Testing	\$1,264,161	\$163,960	\$111,990	-91%	-32%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Gary Community School Corp (4690)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	16200 Preventive Remediation	\$445,241	\$390,584	\$637,351	43%	63%
	21530 Audiology Services	\$58,761	\$21,396	\$19,441	-67%	-9%
	22210 Service Area Direction	\$157,258	\$618,968	\$702,908	347%	14%
	22220 School Library	\$2,051,543	\$1,888,375	\$1,702,701	-17%	-10%
	22230 Audiovisual	\$347,200	\$127,887	\$173,905	-50%	36%
	22250 Computer Assisted Instruction Services	\$1,526,564	\$1,848,201	\$1,395,027	-9%	-25%
	22290 Other Education Media Services	\$5,913	\$38,360	\$30,815	421%	-20%
	24100 Office of the Principal Services	\$6,828,377	\$6,347,326	\$6,405,235	-6%	1%
	25810 Direction of Rental Services	\$108,623	\$216,742	\$61,678	-43%	-72%
	25820 Textbooks and Repairs	\$1,801,102	\$2,220,780	\$1,513,974	-16%	-32%
	26497 Teachers Retirement Fund	\$407,606	\$3,813,454	\$2,729,935	> 500%	-28%
	41100 Transfer Tuition	\$38,929	\$41,492	\$52,521	35%	27%
Student Academic Achievement Total		\$83,064,262	\$84,257,230	\$79,385,232	-4%	-6%
Student Instructional Support						
	21110 Service Area Direction	\$366,959	\$219,826	\$196,235	-47%	-11%
	21130 Social Work Services	\$1,655,107	\$2,453,799	\$2,204,938	33%	-10%
	21220 Counseling Services	\$1,950,040	\$1,588,464	\$1,458,614	-25%	-8%
	21310 Service Area Direction	\$378,558	\$369,980	\$383,895	1%	4%
	21320 Medical Services	\$24,457	\$39,618	\$24,704	1%	-38%
	21340 Nurse Services	\$1,060,999	\$1,393,269	\$1,214,732	14%	-13%
	21390 Other Health Services	\$173,520	\$89,151	\$71,025	-59%	-20%
	21410 Service Area Direction	\$107,770	\$43,386	\$35,559	-67%	-18%
	21420 Psychological Testing	\$351,148	\$531,416	\$523,924	49%	-1%
	21610 Service Area Direction	\$377,292	\$235,552	\$236,376	-37%	0%
	21790 Other Student Services	\$0	\$67,238	\$44,881	n/a	-33%
	22110 Service Area Direction	\$1,368,586	\$1,164,514	\$1,081,554	-21%	-7%
	22120 Instruction & Curriculum Development	\$287,593	\$319,038	\$229,789	-20%	-28%
	22130 Instructional Staff Training Services	\$321,613	\$2,105,729	\$2,050,659	> 500%	-3%
	23110 Service Area Direction	\$109,021	\$176,421	\$201,303	85%	14%
	23210 Office of the Superintendent	\$263,176	\$287,549	\$346,015	31%	20%
	23220 Community Relations	\$7,822	\$9,685	\$10,217	31%	5%
	23290 Other Executive Administrative Services	\$547,365	\$648,828	\$650,365	19%	0%
	24900 Other Support Services - School Admin.	\$376,283	\$953,872	\$894,656	138%	-6%
	26410 Service Area Direction	\$209,273	\$184,239	\$109,252	-48%	-41%
	26420 Employment and Placement	\$363,906	\$254,770	\$0	-100%	-100%
	26440 Inservice Training (Non-Instructional)	\$0	\$573,866	\$229,894	n/a	-60%
Student Instructional Support Total		\$10,300,486	\$13,710,212	\$12,198,589	18%	-11%
Overhead and Operational						

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Gary Community School Corp (4690)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	23150 Legal Services	\$350,144	\$408,555	\$579,852	66%	42%
	23160 Promotion Expenses	\$15,661	\$14,761	\$13,237	-15%	-10%
	25110 Office of the Business Manager	\$412,253	\$730,079	\$630,344	53%	-14%
	25240 Payroll Services	\$234,144	\$291,146	\$319,913	37%	10%
	25250 Financial Accounting	\$150,543	\$173,335	\$185,059	23%	7%
	25260 Internal Auditing	\$0	\$69,994	\$76,156	n/a	9%
	25270 Property Accounting	\$141,963	\$0	\$0	-100%	n/a
	25291 Refund of Revenue	\$80,562	\$286,880	\$575,197	> 500%	101%
	25295 Bank Service Charge	\$1,370	\$0	\$0	-100%	n/a
	25410 Service Area Direction	\$408,055	\$388,568	\$252,212	-38%	-35%
	25420 Maintenance of Buildings	\$13,498,519	\$22,679,211	\$18,993,582	41%	-16%
	25430 Maintenance of Grounds	\$0	\$0	\$0	n/a	n/a
	25440 Maintenance of Equipment	\$240,053	\$241,081	\$286,909	20%	19%
	25450 Vehicle Maintenance (other than buses)	\$53,223	\$48,413	\$29,381	-45%	-39%
	25460 Security Services	\$1,347,537	\$1,888,208	\$2,024,294	50%	7%
	25470 Insurance (other than buses)	\$417,433	\$1,247,053	\$1,184,466	184%	-5%
	25490 Other Operating/Maintenance of Plant	\$65,575	\$50,400	\$50,400	-23%	0%
	25510 Service Area Direction	\$88,491	\$53,949	\$70,522	-20%	31%
	25520 Vehicle Operation	\$33,424	\$43,013	\$45,688	37%	6%
	25530 Monitoring Services	\$412,935	\$1,017,722	\$941,943	128%	-7%
	25540 Vehicle Servicing and Maintenance	\$4,101	\$70	\$1,248	-70%	> 500%
	25580 Contracted Transportation Services	\$5,449,873	\$9,085,431	\$8,097,657	49%	-11%
	25610 Service Area Direction	\$1,262,546	\$0	\$0	-100%	n/a
	25620 Food Preparation and Dispensing	\$859,281	\$1,713,805	\$3,009,062	250%	76%
	25630 Food Delivery	\$31,227	\$31,088	\$45,927	47%	48%
	25640 Food Purchases	\$1,554,625	\$2,424,839	\$1,256,071	-19%	-48%
	25690 Other Food Services	\$53,083	\$32,303	\$0	-100%	-100%
	25720 Purchasing	\$257,733	\$712,605	\$484,081	88%	-32%
	25730 Warehousing and Distributing	\$207,747	\$494,259	\$288,652	39%	-42%
	25740 Printing, Publishing and Duplicating	\$161,424	\$142,035	\$185,486	15%	31%
	25790 Other Internal Services	\$5,876	\$8,823	\$7,031	20%	-20%
	25910 Judgements	\$6,000	\$0	\$0	-100%	n/a
	25940 Settlements	\$1,074,401	\$1,048,065	\$1,116,445	4%	7%
	26200 Planning, Research, Develop., & Evaluation	\$519,504	\$358,818	\$433,942	-16%	21%
	26300 Information Services	\$246,328	\$199,787	\$385,659	57%	93%
	26499 Other	\$60,000	\$75,000	\$60,000	0%	-20%
	26600 Data Processing	\$935,786	\$1,103,391	\$1,160,914	24%	5%
	26900 Other Staff Services	\$104,711	\$138,155	\$156,125	49%	13%
	29000 Support Services - Other	\$77,885	\$0	\$4,532	-94%	n/a
	33000 Civic Services	\$23	\$291,747	\$283,209	> 500%	-3%
	39600 Step Ahead	\$8,817	\$0	\$0	-100%	n/a

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Gary Community School Corp (4690)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	39900 Other Community Services	\$285,339	\$352,301	\$386,713	36%	10%
	52200 Temporary Loans, INTEREST ON DEBT	\$829,911	\$1,144,547	\$1,017,760	23%	-11%
Overhead and Operational Total		\$31,948,107	\$48,989,434	\$44,639,668	40%	-9%
Nonoperational						
	25340 Educational Specifications Development	\$60,647	\$0	\$0	-100%	n/a
	25350 Building Acquisition/Construction/Improvement	\$2,246,601	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$1,156,622	\$12,655,919	\$3,270,005	183%	-74%
	25370 Purchase of Moveable Equipment	\$1,751,835	\$773,449	\$0	-100%	-100%
	25380 Purchase of Mobile or Fixed Equipment	\$0	\$0	\$632,820	n/a	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$1,046,666	\$325,023	n/a	-69%
	52600 Other Tax Board Approved Debt, INTEREST ON DEB	\$0	\$437,368	\$0	n/a	-100%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$1,034,114	\$4,244,460	\$6,094,955	489%	44%
Nonoperational Total		\$6,249,819	\$19,157,862	\$10,322,803	65%	-46%
prorated						
	26491 PERF	\$1,673,342	\$1,914,158	\$1,501,245	-10%	-22%
	26492 Social Security	\$6,656,616	\$7,464,396	\$7,232,146	9%	-3%
	26493 Workmen's Compensation	\$354,614	\$866,236	-\$340,833	-196%	-139%
	26494 Group Insurance	\$10,712,616	\$19,527,489	\$19,068,421	78%	-2%
	26496 Unemployment Compensation	\$130,587	\$1,294,288	\$911,041	> 500%	-30%
prorated Total		\$19,527,775	\$31,066,568	\$28,372,020	45%	-9%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$97,148,438	\$106,674,801	\$99,888,508	3%	-6%	64.3%	54.1%	57.1%
Student Instructional Support	\$12,303,252	\$17,302,512	\$15,170,903	23%	-12%	8.1%	8.8%	8.7%
Overhead and Operational	\$35,388,939	\$54,046,131	\$49,398,105	40%	-9%	23.4%	27.4%	28.2%
Nonoperational	\$6,249,819	\$19,157,862	\$10,460,796	67%	-45%	4.1%	9.7%	6.0%
Grand Total	\$151,090,448	\$197,181,306	\$174,918,311	16%	-11%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	72.4%	62.9%	65.8%